



COPY

**YADKIN COUNTY
BUDGET ORDINANCE
2010-2011**

BE IT ORDAINED BY the Board of Commissioners of Yadkin County, North Carolina:

Section 1. The following amounts are hereby appropriated in the General Fund for the operation of Yadkin County government and its activities for the fiscal year beginning July 1, 2010, and ending June 30, 2011, in accordance with the chart of accounts heretofore established for the county.

GENERAL GOVERNMENT	\$ 3,297,334
PUBLIC SAFETY	7,730,062
ECONOMIC & PHYSICAL DEV.	1,237,533
HUMAN SERVICES	12,044,307
CULTURAL AND RECREATIONAL	234,010
EDUCATION	7,492,000
DEBT SERVICE	4,084,486
INTERFUND TRANSFER OUT	<u>843,934</u>
TOTAL	36,963,666

Section 2: It is estimated that the following revenue will be available in the General Fund for the fiscal year beginning July 1, 2010, and ending June 30, 2011. AS SHOWN IN ATTACHMENT A

Section 3: The following amounts are hereby appropriated and available in the following funds of Yadkin County for the fiscal year beginning July 1, 2010 and ending June 30, 2011.

Emergency Telephone System Fund:	\$ 490,100
Debt Service Fund:	4,084,986
Law Enforcement Fund:	32,600
Enterprise Fund:	1,717,850
Water and Sewer Fund:	138,800
Fire District Fund:	1,900,000
Yadkin County Tourism Fund:	52,200

Section 4: There is hereby levied for the fiscal year beginning July 1, 2010 and ending June 30, 2011 a County-wide tax rate of

\$0.74 (Seventy-four cents) per \$100 (one hundred dollars) valuation of estimated taxable property situated in the County as of January 1, 2010. The ad valorem tax is based on a total estimated property valuation of \$ 2,496,483,763 with an expected collection rate of 94%.

Section 5: There is hereby levied for the fiscal year beginning July 1, 2010 and ending June 30, 2011, the following Fire District tax rates per \$100 valuation of estimated taxable property situated in the special district. These levies are for the purpose of raising revenues for fire protection within each respective district.

<u>DISTRICT</u>	<u>TAX RATE</u>
Arlington	\$0.08
Boonville	\$0.0675
Buck Shoals	\$0.05
Courtney	\$0.08
East Bend	\$0.0675
Fall Creek	\$0.060
Forbush	\$0.0650
Lone Hickory	\$0.0750
West Yadkin	\$0.0875
Yadkinville	\$0.0650

Section 6: Pursuant to the requirements of North Carolina General Statue 159-1, the County Manager is appointed to serve as the budget officer.

Section 7: It is understood: THAT the above budget is adopted on a "Functional Total" basis; THAT School Capital Outlay of \$1,005,000 includes 30% of first ½ cent sales tax in the amount of \$540,000; THAT contributions to Debt Service includes \$669,000 of 60% share of the second ½ cent sales tax.

Section 8: Budget Amendments are hereby authorized as contained herein under the following conditions:

- A. The County Manager may amend the budget up to \$1,000 between line items within any department without board oversight. The County Manager shall provide each budget amendment to the Board of Commissioners previously approved up to the \$1,000 threshold in a monthly report.

- B. Budget amendments exceeding \$1,000 shall be presented to the Board of Commissioners by way of consent agenda.
- C. The Finance Officer shall not pay any expenditure from any line item that does not contain the expenditure amount unless in an emergency situation.

Section 9: For the fiscal year 2010-11 the mileage reimbursement rate shall be \$0.40 per mile.

Section 10: The Board of Commissioners hereby authorizes the County Manager to impose a freeze on any expenditure for County Departments or agencies as deemed necessary.

Section 11: All positions currently frozen and all future vacant positions are hereby frozen and may not be advertised for, interviewed, or hired without prior approval of the Board of Commissioners. With the following exceptions;

The following department may advertise for, interview and hire without prior approval from the Board of Commissioners if they have at least four (4) frozen positions.

- (a) Sheriffs Office
- (b) EMS
- (c) Health Department
- (d) Social Services

Or

The department head position is the vacant position.

Section 12: All recommendations in the Managers recommended budget are hereby adopted with the following changes;

- (a) Non-Departmental, COLA shall be \$50,000, which equates to a 1% COLA for all employees on January 1, 2011 if there are at least 12 vacant positions and the sales tax is stable.
- (b) Non-Departmental, \$500 HRA Contribution shall be \$125,000 which equates to \$500 per eligible employee.
- (c) Non-Departmental, Supplemental Retirement shall be zero, which equates to the current supplemental retirement for employees staying at 1%.
- (d) Non-Departmental, Insurance Consultant, shall appropriate \$40,000 to pay for consulting services.

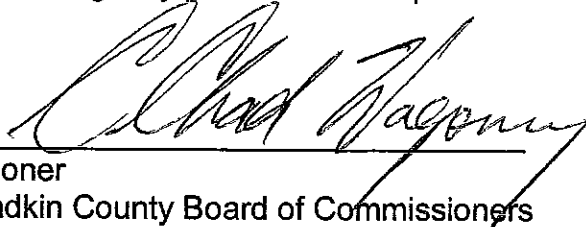
(e) Community Action, Surry Community College appropriation shall be \$196,000 rather than the managers recommended \$191,308.

This ordinance being duly passed and adopted this 7th day of June 2010.

Signature: _____

C. Chad Wagoner

Chairman, Yadkin County Board of Commissioners

A handwritten signature in black ink, appearing to read "C. Chad Wagoner", is written over a horizontal line. The signature is fluid and cursive, with the first letters of the first and last names being capitalized and prominent.

GENERAL FUND**REVENUES****2010-2011****AMOUNT**

Current Year Tax	\$19,015,985.00
Prior Years Tax	800,000.00
Article 39 Sales Tax	1,750,000.00
Article 40 Sales Tax	1,800,000.00
Article 42 Sales Tax	1,115,000.00
Cable TV Franchise Tax	100,000.00
Loan From Municipalities	16,000.00
Surplus Sale	1,000.00
Wine Tax	38,000.00
ABC Bottle Tax	2,900.00
Rent	9,000.00
Miscellaneous Income	6,170.00
Interest Income	275,000.00
Court Facility Fees	140,000.00
Elections	150.00
Register of Deeds	185,000.00
Sheriff	59,000.00
Liaison Officer Reimbursement	89,230.00
SCAAP-Illegal Inmates	10,000.00
Community Justice Partnership	63,689.00
Emergency Management Services	1,530,000.00
Fire Marshal	10,000.00
Building Permits	115,000.00
Animal Control	9,000.00
Planning and Zoning	15,000.00
Soil and Water Conservation	41,100.00
Health	2,113,532.00
DSS	5,194,243.00
Juvenile Restitution	120,111.00
Elderly, Disabled, Workfirst	143,513.00
Elder Affairs	9,500.00
Veterans Services	2,000.00
Recreation Fees	35,900.00
Appropriated Fund Balance	<u>2,148,643.00</u>

TOTAL REVENUES**\$36,963,666.00**